



STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary

No. 80/75

May 7, 1980

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 10

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An \* following the bill number indicates an amended version of a previously reviewed bill.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

SCA 46\*

Author: Senator Speraw  
Action: Amended in Senate  
Date: April 28, 1980  
Affected Reference: Amends Subdivision (a) of Section 2 of Article  
XIII A of the Constitution

This measure would define "full cash value" of residential real property to mean the county assessor's valuation of the residential real property as shown on the 1975-76 tax bill under "full cash value" or thereafter, the appraised value, as defined, of residential real property newly constructed after the 1975 assessment. Appraised value is that value determined by the county assessor's most recent valuations in the county of comparable residential real property previously assessed to reflect 1975-76 full cash values.

SB 1913\*

Author: Senator Sieroty  
Action: Amended in Senate  
Date: April 28, 1980  
Affected Reference: Amends Section 480 of the Revenue and Taxation  
Code

This bill would provide an alternative method of filing the change of ownership statement and would delete the option in such circumstances of filing such statement with the assessor within 45 days from the date of recordation.

AB 2137\*

Author: Assemblyman Dennis Brown  
Action: Amended in Senate  
Date: April 24, 1980  
Affected Reference: Repeals and adds Section 5097.01 of the Revenue  
and Taxation Code - Urgency Statute

This bill would change the period for filing a claim for a property tax refund on property on the 1975-76 assessment roll and subject to escape assessment until June 30, 1980, or 30 days after mailing of such escape judgment, whichever is later. The provision providing for such change would be repealed on January 1, 1981.

AB 1994\*

Author: Assemblyman Lockyer  
Action: Amended in Senate  
Date: April 29, 1980  
Affected Reference: Amends various sections of various codes -  
Urgency Statute

This bill would require the state to reimburse local governmental jurisdictions rather than local governmental agencies for revenue loss as a result of the business inventory exemption.

AB 1994 (Continued)

This bill also provides that aircraft which are considered business inventory shall be included in the inventory exemption.

SB 1346\*

Author: Senator Marz Garcia, et al.

Action: Amended in Senate

Date: April 29, 1980

Affected Reference: Corrections to the 1978-79 tax rolls

This bill redefines some provisions of AB 1488 and further implements Article XIII A.

SB 872\*

Author: Senator Schmitz

Action: Amended in Assembly

Date: April 28, 1980

Affected Reference: Special districts - Urgency Statute

The bill would permit any improvement district which is formed within a California water district to provide water, sewer, or reclaimed water service, the formation of which is completed by March 1, 1980, to be effective for assessment and taxation purposes for the 1980-81 fiscal year if the required statement and map or plat is filed on or before March 1, 1980.

The bill would also permit any annexation to a city which became effective on March 18, 1980, with the approval by the city legislative body of a specified agreement, to be effective for assessment and taxation purposes for the 1980-81 fiscal year if the required statement and map or plat is filed with the State Board of Equalization on or before March 30, 1980.

AB 2770\*

Author: Assemblyman Dennis Brown

Action: Amended in Assembly

Date: April 24, 1980

Affected Reference: Amends Sections 214, 251, 254, 254.5 and 255, and adds Sections 256.1 and 23772.2 to the Revenue and Taxation Code

Existing law requires churches to submit to the assessor annually an affidavit giving specified information with respect to their tax exempt status. This bill would modify such requirements.

SCA 44\*

Author: Senator Johnson, et al.

Action: Amended in Senate

Date: May 1, 1980

Affected Reference: Adds Section 5.5 to Article XIII of the Constitution

SCA 44 (Continued)

This bill would provide that whenever the Legislature or a state or regional agency imposes a moratorium on the development of land, the land shall be exempt from all taxes, fees, and assessments until the moratorium is removed.

SB 1306\*

Author: Senator Alquist, et al.

Action: Amended in Senate

Date: May 1, 1980

Affected Reference: Adds Section 234 to the Revenue and Taxation Code

This bill exempts any equipment which is attached to a residential or nonresidential building or swimming pool as part of a solar energy system from property taxation. Such exemption applies only to lien dates 1981 to 1985, inclusive.

SCA 26\*

Author: Senator Craven

Action: Amended in Assembly

Date: May 1, 1980

Affected Reference: Amends Section 1 of Article XIII A of the Constitution

This measure would provide an exception from the property tax limitation for interest, and redemption charges on indebtedness, or refund of indebtedness, for the acquisition of real property, the improvements thereon, the acquisition of tangible personal property necessary to the use of such real property, or contracts for water supply, approved by 2/3 of the voters voting on the proposition on and after July 1, 1978.